

CHAPTER 151

TAXATION

S. F. 471

AN ACT to amend the law as it appears in section one thousand four hundred seven (1407) of the supplement to the code, 1913, (C. C. 4653) relating to the collection of delinquent personal tax.

Be it enacted by the General Assembly of the State of Iowa:

- 1 **SECTION 1. Collection of delinquent taxes.** That the law as it ap-
2 pears in section one thousand four hundred seven (1407) of the sup-
3 plement to the code, 1913, (C. C. 4653) be and the same is hereby
4 amended by adding to said section at the end thereof the following:
5 “Provided, however, that in no case shall delinquent taxes of the
6 current year be turned over for collection, whether designated by
7 the board or otherwise, before the first day of November.”

Approved March 28, A. D. 1923.

CHAPTER 152

TAXATION

H. F. 823

AN ACT to provide the procedure for apportioning a tax on specific real estate when the title to different portions of said real estate has, after assessment and levy become vested in different parties in severalty.

Be it enacted by the General Assembly of the State of Iowa:

- 1 **SECTION 1. Application for apportionment.** When a tract of real
2 estate has been assessed and taxed as one item of property, and there-
3 after and before the tax is paid, the title to different portions of said
4 real estate becomes vested in different parties in severalty, and the
5 said owners are unable to agree as to what portion of the total tax
6 each portion of the real estate should bear, any of said parties may
7 file with the board of supervisors a written application for the ap-
8 portionment of said tax.

- 1 **SEC. 2. Notice.** In the absence of the appearance of all interested
2 parties, the board shall prescribe the notice which nonappearing
3 parties shall receive, and the time and manner of the service thereof.

- 1 **SEC. 3. Apportionment made—record.** On the hearing, the board
2 shall apportion said tax to the different portions of the real estate
3 owned in severalty, in accordance with the values thereof. All orders
4 and determinations of the board shall be entered of record in its
5 minutes. An order of apportionment shall definitely identify each
6 portion of said real estate so owned in severalty.